



# Air Departure Tax (Scotland) Act 2017

## 2017 asp 2

### PART 2

#### KEY CONCEPTS

##### *Chargeable passengers and exemptions*

#### **4 Passengers under the age of 16**

A passenger is a non-chargeable passenger in relation to a flight if—

- (a) the passenger is a child who—
  - (i) has not reached the age of 2 before the departure date of the flight, and
  - (ii) is not allocated a separate seat before first boarding the aircraft, or
- (b) the passenger is a child who—
  - (i) has not reached the age of 16 before the departure date of the flight,
  - (ii) is issued with a ticket for the flight and for every other flight (if any) that is covered by the same agreement for carriage, and
  - (iii) will, according to the agreement for carriage, have standard class travel on every flight covered by the agreement for carriage.